

THE SCHOOL ADMINISTRATOR

and Uniform Compliance Guidelines
ISSUED BY STATE BOARD OF ACCOUNTS

Volume 168

December 2004

ITEMS TO REMEMBER

DECEMBER

- | | | |
|----------|-----|--|
| December | 1: | Prove the Fund Ledger and Ledger of Receipts for the month of November to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts with each program to the total disbursements of that program. |
| December | 20: | Last day to report and make payment of state and county income tax withheld during November to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| December | 20: | Payment for school aid bonds and coupons due in January must be made to civil townships by school corporations reorganized according to the provision of Chapter 202, Acts of 1959 if the reorganization plan provides for such payments or if the board of school trustees by resolution adopted has provided for such payments. (IC 20-4-1-35) |
| December | 25: | Merry Christmas - Legal Holiday (IC 1-1-9-1) |

JANUARY

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| January | 1: | New Year's Day - Legal Holiday (IC 1-1-9-1) |
| January | 2: | Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances by recording the appropriations by programs approved by the board of school trustees in the Resolution of Appropriations for the 2005 calendar year unless such appropriations must be reduced pursuant to action taken by the County Board of Tax Adjustment (if applicable) or by the Department of Local Government Finance. Record in the expenditure accounts of each program the allotments made by the board of school trustees. Also add to the 2005 year's appropriations by programs and to the expenditure accounts by allotments, any encumbered appropriations and allotments of the 2004 calendar year to be carried forward. |
| January | 4-31: | Annual meeting of the school board to organize as board of finance by electing one member as president and one member as secretary for the year. A school corporation (as defined in IC 36-1-2-17) may determine if a board of finance meeting is needed on an annual basis. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6) |
| January | 15-31: | IC 20-1-21-4 provides that no earlier than January 15 or later than January 31 of each year the governing body of a school corporation shall publish an annual performance report in accordance with IC 20-1-21-4. |

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JANUARY
(Continued)

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| January | 20: | Last day to report and make payment of state and county income tax withheld during December to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| January | 17: | Martin Luther King, Jr.'s Birthday - Legal Holiday (IC 1-1-9-2) |
| January | 31: | Last day to file fourth quarter report with the Internal Revenue Service and complete payment of federal tax withheld. Each employee shall be furnished Form W-2. |
| January | 31: | Last day to file form 100-R, Report of Names, Addresses, Duties and Compensation of Officers and Employees, with the State Board of Accounts. |

FEBRUARY

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|----------|-----|---|
| February | 1: | Prove all ledgers for the month ending January 31 as outlined for the month of December. |
| February | 12: | Legal Holiday – Lincoln's Birthday. (IC 1-1-9-1) |
| February | 21: | Legal Holiday –Washington's Birthday. (IC 1-1-9-1) |
| February | 20: | Last day to report and make payment of state and county income tax withheld during January to the Department of Revenue. (Please review Volume 140, Page 7, December 1997.) |
| February | 28: | Last day to file withholding statements together with Yearly Reconciliation of Employer' s Quarterly Tax Returns with Internal Revenue Service and Indiana Department of Revenue, respectively. |

SOCIAL SECURITY

We understand that for the maximum amount of taxable and creditable annual earnings subject to social security will increase to \$90,000, up from 87,000 in 2004. No maximum base for Medicare will exist. Rates will remain at the 2004 level at a combined rate of 7.65 percent (both employer and employee for a total of 15.3 percent) representing a 6.20 percent rate for social security and 1.45 percent for Medicare.

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ATTENDANCE OFFICERS

Attendance Officers; Appointment In Completely Reorganized Counties

In a county which has been completely reorganized into one or more school corporations under IC 1971, 20-4-1, the governing body of each school corporation with fifteen hundred (1,500) or more pupils in average daily attendance shall appoint an attendance officer. The governing body of each school corporation which has less than fifteen hundred (1,500) pupils in average daily attendance may appoint an attendance officer. If the governing body of a school corporation which has discretion in whether or not to appoint an attendance officer declines to make an appointment, the superintendent of the school corporation shall serve as ex officio attendance officer under section 7 of this chapter. When the governing body of a school corporation makes an appointment under this section, it shall appoint an individual nominated by the superintendent. However, the governing body may decline to appoint any nominee and require another nomination. The salary of each attendance officer appointed under this section shall be fixed by the governing body; in addition to salary, he shall receive reimbursement for actual expenses necessary for him to properly perform his duties. The salary and expenses of an attendance officer appointed under this section shall be paid by the treasurer of the school corporation. (IC 20-8.1-3-4)

Ex Officio Attendance Officers

When the governing body of a school corporation elects not to appoint an attendance officer under section 4 of this chapter or when an appointing authority elects not to appoint an attendance officer under section 6 of this chapter, the superintendent shall serve as an ex officio attendance officer. A superintendent acting in this capacity may designate one (1) or more teachers as assistant attendance officers. These assistant attendance officers shall act under the superintendent's direction and perform the duties he assigns. Ex officio attendance officers and assistant attendance officers appointed under this section shall receive no additional compensation for performing attendance services. (IC 20-8.1-3-7)

Joint Employment of Attendance Officer

The governing bodies of two or more school corporations may enter into a voluntary mutual agreement for the joint employment of an attendance officer. The agreement shall stipulate the manner in which the joint attendance officer shall be appointed, paid and supervised. The attendance officer may then be appointed, paid and supervised under the terms of the agreement; however, compensation for any attendance officer employed under this section shall be paid entirely by the school corporations involved with no assistance from the civil government. (IC 20-8.1-3-8)

Attendance Officers; Appointment In Optional Separate District

The governing body of a school corporation which has less than fifteen hundred (1,500) pupils in average daily attendance may organize the school corporation as a separate attendance district and appoint an attendance officer. The governing body, in making the appointment, shall appoint an individual nominated by the superintendent; however, it may decline to appoint any nominee and require another nomination. All compensation for an attendance officer appointed under this section shall be paid by the treasurer of the school corporation in which he is employed. (IC 20-8.1-3-9)

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ATTENDANCE OFFICERS

(Continued)

Attendance Officers; Appointment Of Additional Officers

Any school corporation, attendance district or remainder attendance district may appoint more attendance officers than are specifically authorized or required under any other section of this chapter. However, these additional attendance officers shall be appointed in the same manner as required by law for other attendance officers. Compensation for additional attendance officers appointed under this section shall be paid entirely by the school corporation or school corporations involved. (IC 20-8.1-3-10)

See IC 20-8.1-3-11 and IC 20-8.1-3-13 for information relating to the duties of attendance officers and licensing requirements.

See IC 20-8.1-3-5; IC 20-8.1-3-6; and IC 20-8.1-3-6.1 for information concerning unreorganized school corporations.

GOVERNING BODY

We understand members of the City-County Council in Marion County, effective January 1, 2005, receive one hundred twelve dollars (\$112) for regular meetings and sixty two dollars (\$62) for committee meetings.

The powers and duties of the governing body include signing of contracts on behalf of the school corporation. (IC 20-5-3-8)

IC 20-5-3-8 states: "Notwithstanding any other law, the president and secretary of the governing body of any school corporation are entitled, on behalf of the school corporation, to sign any contract. These contracts may include, but are not limited to, employment contracts and contracts for goods and services. However, each contract must be approved by a majority of all of the members of the governing body. In the absence of either the president or secretary of the governing body, the vice president is entitled to sign the contracts with the officer who is present."

IC 20-5-3-9 states: "No person otherwise eligible to assume office as a member of a governing body shall be disqualified on the basis of age, if he is at least twenty-one (21) years of age."

IC 20-5-3-10 states: "Property ownership shall not be a qualification for serving as a member of a governing body."

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SCHOOL LIBRARIES' FREE TEXTBOOKS

If a petition requesting the establishment of an elementary school library is filed with the governing body, that body shall provide a library containing textbooks in sufficient numbers to meet the needs of every resident student in each of the eight (8) grades of each elementary school. The petition must be signed by at least fifty-one percent (51%) of the registered voters of the school corporation. (IC 20-10.1-11-2)

Each section of this chapter applies to both elementary school libraries and high school libraries that contain free textbooks. These textbooks must be adopted by the state board of education and selected by the proper local officials. For the purposes of this chapter, "resident student" means a student enrolled in any of the grades in any school located in the school corporation, whether actually a resident there or transferred there for school purposes, as provided by law. (IC 20-10.1-11-1)

Other sections of IC 20-10.1-11 provide the qualifications of the petitions, duty of the school corporation in relation to providing the textbooks, final dates for filing petitions and providing appropriations for purchase of the textbooks, their purchase, and the availability to students. Many other details for the program are outlined in later sections of the same chapter of the Code.

CONTRACTS WITH TEACHER

Indiana's minimum salary schedules for public school teachers may be found in IC 20-6.1-5-1 et seq. The computation of the minimum salary shall be made each school year on the basis of the teacher's training, experience, and degree, completed as of the first day of service. If a teacher is licensed by the Professional Standards Board on the first day of service in the current school year or on another date as agreed by the school employer and the exclusive representative under IC 20-7.5, (the collective bargaining law for teachers), the contractual salary of the public school teacher shall not be less than the amount scheduled in IC 20-6.1-5-1. Provision for certain adjustments to the schedules may be found in IC 20-6.1-5-2.

PURCHASES OF COMPUTER HARDWARE AND SOFTWARE

The purchase of a computer system (hardware and software) is subject to the Public Purchases Law (IC 5-22-1-1 et seq.)

IC 5-22-10-7 states: "A purchasing agent may make a special purchase of data processing contracts or license agreements for: (1) software programs; or (2) supplies or services, when only one (1) source meets the using agency's reasonable requirements."

Other provisions within IC 5-22-10 may be applicable.

Also, please see chapter 15 of the Accounting and uniform compliance Guidelines manual for Indiana Public School Corporations.

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SCHOOL FOOD FORM CHANGES

We have been informed the primary use for Application for Benefits, School Form Number 520 (2004) is for school corporations that choose not to participate in the nutrition programs through the Department of Education but which need to determine eligibility for other programs such as Title I.

Application For Free or Reduced Price Meals and Other Benefits, Form 521, has also been revised per the Department of Education.

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RATES for LEGAL ADVERTISING

Effective January 1, 2005

The following rates, effective January 1, 2005, were computed based upon the statutorily authorized 5% maximum increase allowed by P.L. 64-1995. Any percentage increase other than the 5% will require a separate computation by the State Board of Accounts. Any publisher that has not chosen to increase rates at all will continue to use the rate schedule that was effective January 1, 1988.

7 Em Column					7.4 Em Column					7.83 Em Column					8 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.329	0.492	0.657	0.822	5.5	0.348	0.521	0.695	0.869	5.5	0.368	0.551	0.735	0.919	5.5	0.376	0.563	0.751	0.939
6	0.302	0.451	0.603	0.753	6	0.319	0.477	0.637	0.796	6	0.338	0.505	0.674	0.843	6	0.345	0.516	0.689	0.861
6.5	0.279	0.417	0.556	0.695	6.5	0.295	0.440	0.588	0.735	6.5	0.312	0.466	0.622	0.778	6.5	0.318	0.476	0.636	0.795
7	0.259	0.387	0.516	0.646	7	0.274	0.409	0.546	0.682	7	0.289	0.433	0.578	0.722	7	0.296	0.442	0.590	0.738
7.5	0.241	0.361	0.482	0.603	7.5	0.255	0.382	0.510	0.637	7.5	0.270	0.404	0.539	0.674	7.5	0.276	0.413	0.551	0.689
8	0.226	0.339	0.452	0.565	8	0.239	0.358	0.478	0.597	8	0.253	0.379	0.506	0.632	8	0.259	0.387	0.516	0.646
9	0.201	0.301	0.402	0.502	9	0.213	0.318	0.425	0.531	9	0.225	0.337	0.449	0.562	9	0.230	0.344	0.459	0.574
10	0.181	0.271	0.362	0.452	10	0.191	0.286	0.382	0.478	10	0.203	0.303	0.404	0.506	10	0.207	0.310	0.413	0.516
12	0.151	0.226	0.301	0.377	12	0.160	0.239	0.318	0.398	12	0.169	0.252	0.337	0.421	12	0.172	0.258	0.344	0.430
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

8.2 Em Column					8.3 Em Column					8.4 Em Column					8.5 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.386	0.577	0.770	0.963	5.5	0.390	0.584	0.779	0.974	5.5	0.395	0.591	0.789	0.986	5.5	0.400	0.598	0.798	0.998
6	0.354	0.529	0.706	0.882	6	0.358	0.535	0.714	0.893	6	0.362	0.542	0.723	0.904	6	0.367	0.548	0.732	0.915
6.5	0.326	0.488	0.652	0.814	6.5	0.330	0.494	0.660	0.824	6.5	0.334	0.500	0.667	0.834	6.5	0.338	0.506	0.675	0.844
7	0.303	0.453	0.605	0.756	7	0.307	0.459	0.612	0.765	7	0.310	0.464	0.620	0.775	7	0.314	0.470	0.627	0.784
7.5	0.283	0.423	0.565	0.706	7.5	0.286	0.428	0.572	0.714	7.5	0.290	0.433	0.578	0.723	7.5	0.293	0.438	0.585	0.732
8	0.265	0.397	0.529	0.662	8	0.268	0.401	0.536	0.670	8	0.272	0.406	0.542	0.678	8	0.275	0.411	0.549	0.686
9	0.236	0.352	0.471	0.588	9	0.239	0.357	0.476	0.595	9	0.241	0.361	0.482	0.603	9	0.244	0.365	0.488	0.610
10	0.212	0.317	0.424	0.529	10	0.215	0.321	0.429	0.536	10	0.217	0.325	0.434	0.542	10	0.220	0.329	0.439	0.549
12	0.177	0.264	0.353	0.441	12	0.179	0.268	0.357	0.447	12	0.181	0.271	0.362	0.452	12	0.183	0.274	0.366	0.457
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

8.6 Em Column					8.75 Em Column					8.8 Em Column					8.9 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.405	0.605	0.808	1.009	5.5	0.412	0.615	0.822	1.027	5.5	0.414	0.619	0.826	1.033	5.5	0.419	0.626	0.836	1.045
6	0.371	0.555	0.740	0.925	6	0.377	0.564	0.753	0.942	6	0.379	0.567	0.758	0.947	6	0.384	0.574	0.766	0.958
6.5	0.342	0.512	0.683	0.854	6.5	0.348	0.521	0.695	0.869	6.5	0.350	0.524	0.699	0.874	6.5	0.354	0.530	0.707	0.884
7	0.318	0.475	0.635	0.793	7	0.323	0.484	0.646	0.807	7	0.325	0.486	0.649	0.812	7	0.329	0.492	0.657	0.821
7.5	0.297	0.444	0.592	0.740	7.5	0.302	0.451	0.603	0.753	7.5	0.304	0.454	0.606	0.758	7.5	0.307	0.459	0.613	0.766
8	0.278	0.416	0.555	0.694	8	0.283	0.423	0.565	0.706	8	0.285	0.426	0.568	0.710	8	0.288	0.430	0.575	0.718
9	0.247	0.370	0.494	0.617	9	0.252	0.376	0.502	0.628	9	0.253	0.378	0.505	0.631	9	0.256	0.383	0.511	0.638
10	0.222	0.333	0.444	0.555	10	0.226	0.339	0.452	0.565	10	0.228	0.340	0.455	0.568	10	0.230	0.344	0.460	0.575
12	0.185	0.277	0.370	0.463	12	0.189	0.282	0.377	0.471	12	0.190	0.284	0.379	0.473	12	0.192	0.287	0.383	0.479
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

9 Em Column					9.3 Em Column					9.5 Em Column					9.6 Em Column				
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Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.423	0.633	0.845	1.056	5.5	0.437	0.654	0.873	1.092	5.5	0.447	0.668	0.892	1.115	5.5	0.452	0.675	0.901	1.127
6	0.388	0.580	0.775	0.968	6	0.401	0.600	0.801	1.001	6	0.410	0.613	0.818	1.022	6	0.414	0.619	0.826	1.033
6.5	0.358	0.536	0.715	0.894	6.5	0.370	0.554	0.739	0.924	6.5	0.378	0.565	0.755	0.944	6.5	0.382	0.571	0.763	0.954
7	0.333	0.497	0.664	0.830	7	0.344	0.514	0.686	0.858	7	0.351	0.525	0.701	0.876	7	0.355	0.531	0.708	0.885
7.5	0.310	0.464	0.620	0.775	7.5	0.321	0.480	0.640	0.801	7.5	0.328	0.490	0.654	0.818	7.5	0.331	0.495	0.661	0.826
8	0.291	0.435	0.581	0.726	8	0.301	0.450	0.600	0.751	8	0.307	0.459	0.613	0.767	8	0.310	0.464	0.620	0.775
9	0.259	0.387	0.516	0.646	9	0.267	0.400	0.534	0.667	9	0.273	0.408	0.545	0.681	9	0.276	0.413	0.551	0.689
10	0.233	0.348	0.465	0.581	10	0.241	0.360	0.480	0.600	10	0.246	0.368	0.491	0.613	10	0.248	0.371	0.496	0.620
12	0.194	0.290	0.387	0.484	12	0.201	0.300	0.400	0.500	12	0.205	0.306	0.409	0.511	12	0.207	0.310	0.413	0.516
Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45	Rate/Square	5.39	8.06	10.76	13.45

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9.9 Em Column					10 Em Column					10.5 Em Column					11 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.466	0.696	0.930	1.162	0.470	0.703	0.939	1.174	0.494	0.739	0.986	1.233	0.517	0.774	1.033	1.291			
6	0.427	0.638	0.852	1.065	0.431	0.645	0.861	1.076	0.453	0.677	0.904	1.130	0.474	0.709	0.947	1.184			
6.5	0.394	0.589	0.787	0.983	0.398	0.595	0.795	0.993	0.418	0.625	0.834	1.043	0.438	0.655	0.874	1.093			
7	0.366	0.547	0.730	0.913	0.370	0.553	0.738	0.922	0.388	0.580	0.775	0.968	0.407	0.608	0.812	1.015			
7.5	0.342	0.511	0.682	0.852	0.345	0.516	0.689	0.861	0.362	0.542	0.723	0.904	0.379	0.567	0.758	0.947			
8	0.320	0.479	0.639	0.799	0.323	0.484	0.646	0.807	0.340	0.508	0.678	0.847	0.356	0.532	0.710	0.888			
9	0.285	0.426	0.568	0.710	0.287	0.430	0.574	0.717	0.302	0.451	0.603	0.753	0.316	0.473	0.631	0.789			
10	0.256	0.383	0.511	0.639	0.259	0.387	0.516	0.646	0.272	0.406	0.542	0.678	0.285	0.426	0.568	0.710			
12	0.213	0.319	0.426	0.533	0.216	0.322	0.430	0.538	0.226	0.339	0.452	0.565	0.237	0.355	0.473	0.592			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

11.25 Em Column					11.5 Em Column					12 Em Column					12.2 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.529	0.791	1.056	1.321	0.541	0.809	1.080	1.350	0.564	0.844	1.127	1.409	0.574	0.858	1.146	1.432			
6	0.485	0.725	0.968	1.211	0.496	0.742	0.990	1.237	0.517	0.774	1.033	1.291	0.526	0.787	1.050	1.313			
6.5	0.448	0.670	0.894	1.117	0.458	0.684	0.914	1.142	0.478	0.714	0.954	1.192	0.486	0.726	0.969	1.212			
7	0.416	0.622	0.830	1.038	0.425	0.636	0.849	1.061	0.444	0.663	0.885	1.107	0.451	0.674	0.900	1.125			
7.5	0.388	0.580	0.775	0.968	0.397	0.593	0.792	0.990	0.414	0.619	0.826	1.033	0.421	0.629	0.840	1.050			
8	0.364	0.544	0.726	0.908	0.372	0.556	0.742	0.928	0.388	0.580	0.775	0.968	0.395	0.590	0.788	0.985			
9	0.323	0.484	0.646	0.807	0.331	0.494	0.660	0.825	0.345	0.516	0.689	0.861	0.351	0.524	0.700	0.875			
10	0.291	0.435	0.581	0.726	0.298	0.445	0.594	0.742	0.310	0.464	0.620	0.775	0.316	0.472	0.630	0.788			
12	0.243	0.363	0.484	0.605	0.248	0.371	0.495	0.619	0.259	0.387	0.516	0.646	0.263	0.393	0.525	0.656			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

12.4 Em Column					12.41 Em Column					12.5 Em Column					13 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.583	0.872	1.164	1.456	0.584	0.873	1.165	1.457	0.588	0.879	1.174	1.467	0.612	0.914	1.221	1.526			
6	0.535	0.800	1.067	1.334	0.535	0.800	1.068	1.335	0.539	0.806	1.076	1.345	0.561	0.838	1.119	1.399			
6.5	0.494	0.738	0.985	1.232	0.494	0.739	0.986	1.233	0.498	0.744	0.993	1.242	0.517	0.774	1.033	1.291			
7	0.458	0.685	0.915	1.144	0.459	0.686	0.916	1.145	0.462	0.691	0.922	1.153	0.480	0.718	0.959	1.199			
7.5	0.428	0.640	0.854	1.067	0.428	0.640	0.855	1.068	0.431	0.645	0.861	1.076	0.448	0.671	0.895	1.119			
8	0.401	0.600	0.801	1.001	0.401	0.600	0.801	1.001	0.404	0.605	0.807	1.009	0.420	0.629	0.839	1.049			
9	0.356	0.533	0.712	0.889	0.357	0.533	0.712	0.890	0.359	0.537	0.717	0.897	0.374	0.559	0.746	0.933			
10	0.321	0.480	0.640	0.801	0.321	0.480	0.641	0.801	0.323	0.484	0.646	0.807	0.336	0.503	0.671	0.839			
12	0.267	0.400	0.534	0.667	0.268	0.400	0.534	0.668	0.270	0.403	0.538	0.673	0.280	0.419	0.560	0.699			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

13.5 Em Column					14 Em Column					14.5 Em Column					15 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.635	0.950	1.268	1.585	0.659	0.985	1.315	1.643	0.682	1.020	1.362	1.702	0.706	1.055	1.409	1.761			
6	0.582	0.870	1.162	1.453	0.604	0.903	1.205	1.506	0.625	0.935	1.248	1.560	0.647	0.967	1.291	1.614			
6.5	0.537	0.804	1.073	1.341	0.557	0.833	1.112	1.391	0.577	0.863	1.152	1.440	0.597	0.893	1.192	1.490			
7	0.499	0.746	0.996	1.245	0.517	0.774	1.033	1.291	0.536	0.801	1.070	1.337	0.554	0.829	1.107	1.383			
7.5	0.466	0.696	0.930	1.162	0.483	0.722	0.964	1.205	0.500	0.748	0.999	1.248	0.517	0.774	1.033	1.291			
8	0.437	0.653	0.872	1.089	0.453	0.677	0.904	1.130	0.469	0.701	0.936	1.170	0.485	0.725	0.968	1.211			
9	0.388	0.580	0.775	0.968	0.402	0.602	0.803	1.004	0.417	0.623	0.832	1.040	0.431	0.645	0.861	1.076			
10	0.349	0.522	0.697	0.872	0.362	0.542	0.723	0.904	0.375	0.561	0.749	0.936	0.388	0.580	0.775	0.968			
12	0.291	0.435	0.581	0.726	0.302	0.451	0.603	0.753	0.313	0.467	0.624	0.780	0.323	0.484	0.646	0.807			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

16.5 Em Column					17 Em Column					18 Em Column					20 Em Column				
Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions				Type	Number of Insertions			
Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4	Size	1	2	3	4
5.5	0.776	1.161	1.549	1.937	0.800	1.196	1.596	1.995	0.847	1.266	1.690	2.113	0.941	1.407	1.878	2.348			
6	0.711	1.064	1.420	1.775	0.733	1.096	1.463	1.829	0.776	1.161	1.549	1.937	0.862	1.290	1.722	2.152			
6.5	0.657	0.982	1.311	1.639	0.677	1.012	1.351	1.688	0.716	1.071	1.430	1.788	0.796	1.190	1.589	1.986			
7	0.610	0.912	1.217	1.522	0.628	0.940	1.254	1.568	0.665	0.995	1.328	1.660	0.739	1.105	1.476	1.845			
7.5	0.569	0.851	1.136	1.420	0.586	0.877	1.171	1.463	0.621	0.929	1.240	1.549	0.690	1.032	1.377	1.722			
8	0.534	0.798	1.065	1.332	0.550	0.822	1.098	1.372	0.582	0.870	1.162	1.453	0.647	0.967	1.291	1.614			
9	0.474	0.709	0.947	1.184	0.489	0.731	0.976	1.219	0.517	0.774	1.033	1.291	0.575	0.860	1.148	1.435			
10	0.427	0.638	0.852	1.065	0.440	0.658	0.878	1.098	0.466	0.696	0.930	1.162	0.517	0.774	1.033	1.291			
12	0.356	0.532	0.710	0.888	0.367	0.548	0.732	0.915	0.388	0.580	0.775	0.968	0.431	0.645	0.861	1.076			
Rate/Square	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45	5.39	8.06	10.76	13.45			

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